

Determinants of Personal Taxpayer's Compliance Level (Empirical Study at the Jakarta Cilandak Primary Tax Service Office)

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Abstract

This study was conducted to determine the impact of understanding the electronic accounting system, system quality, penalties, and gender on the level of tax obligations of individual taxpayers. The inspection site will be at the Pratama Jakarta Cilandak Tax Office. This survey is a quantitative survey using a primary data source in the form of a questionnaire. This survey data collection method used a random sampling technique with a sample of 100 respondents. A method of data analysis using multiple linear regression analysis in the program SPSS22.0. These results show that, among other things, understanding of electronic billing systems, system quality, and tax penalties have a significant impact, while gender variables do not significantly affect the degree of compliance by individual taxpayers. The results of the simultaneous investigation show that an individual's understanding of the electronic accounting system, system quality, tax penalties, and gender can have a significant impact on an individual's tax compliance.

Keywords: Understanding of E-Billing System; Quality System; Tax Sanctions; Tax Compliance.

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INTRODUCTION

In general, the phrase "tax" is no longer considered strange or uncommon among Indonesians. When investigated further, taxes have become a widespread phenomenon, primarily as state income, particularly in developed and emerging nations that follow democratic ideals in their government systems. Taxes may even be used as a barometer to determine how much concern and patriotism the community has for the nation and country (Pandiangan, 2014).

Tax is a payment paid by the people to the state that is deposited in the state treasury, and its imposition can be compelled without compensation. The state uses the contribution to make payments in the public interest (Mardiasmo, 2018). Taxation is the major source of governmental income in Indonesia, hence it must be managed efficiently. The invitation serves two major economic functions: it is a source of government cash for development and a mechanism for regulating government decisions in the socioeconomic sphere (Resmi, 2017).

Tax revenue increased significantly, both in nominal terms and as a proportion of overall state revenue. On the other hand, the proportion of taxpayers in Indonesia remains quite low as compared to the overall population. This demonstrates that the Indonesian people's knowledge of the need of paying taxes remains low. The perception that taxes are a form of participation to help the country develop, delays in tax payments, and reduced state tax burdens are very detrimental to some types of tax awareness that encourage taxpayers to pay taxes. Taxes are required by law and can be enforced (Irianto & Jurdi, 2005).

Taxpayers must be obedient to fulfil their tax duties. Compliance with taxes is critical for optimizing tax revenue. This is because the Indonesian government now employs a self-assessment system in which every taxpayer is free to pay, deposit, and declare the amount of tax owed within the time frame set in the tax laws and regulations (Mardiasmo, 2021). In other words, taxpayers must constantly be active in performing their tax commitments, beginning with registering, filling out tax forms honestly, accurately, and correctly, and paying off any taxes owing.

Taxpayer compliance can be assessed through registration compliance, back tax return compliance (SPT), and compliance in calculating and paying taxes owing (Pratami et al., 2017). Every year, the number of taxpayers (WP) enrolled in the tax administration system grows. Based on the 2021 Annual SPT reported in 2022, the Directorate General of Taxes (DGT) expects taxpayer compliance to remain at 80%, as it has in recent years. According to the DGT, the ratio of formal taxpayer compliance has been increasing in recent years. According to the 2020 DGT Annual Report, the formal compliance ratio's performance in submitting the Annual SPT has been growing since 2016. Only in 2018, the compliance ratio for reporting the Annual SPT has decreased.

Several variables, including an awareness of taxpayer rules, the efficacy of the tax system, and the quality of tax services, motivate taxpayer compliance to fulfilling their tax duties. The Indonesian tax system has experienced several adjustments over its history. The transition from an official assessment system to a self-assessment system encourages taxpayers to take an active part in improving the tax environment. Taxpayers have an active part by registering as a taxpayer, filling out and submitting notice letters, calculating the amount of tax owing, and paying it to the state treasury. To encourage taxpayers to take an active part, Indonesia's current tax system is integrated and online-based. It is envisaged that the update of the taxation system would encourage taxpayers to submit their tax obligations.

Taxpayers' grasp of tax legislation impacts their degree of compliance, however, the quality of tax services has little effect on their level of compliance (Mahfud & Abdullah, 2017), compliance is influenced by fiscal services (Anam et al., 2018). The use of e-filing in the tax system impacts the degree of taxpayer compliance (Agustiningsih & Isroah, 2016). Information technology is rapidly evolving in tandem with the times. As a result, in the face of ever-increasing technical advancements, the Directorate General of Taxes (DGT) employs this technology to expedite tax payments by creating a new program in the form of an E-System. The revamping of the tax office system is projected to boost taxpayer compliance in paying taxes, which would benefit the Indonesian economy (Husnurrosyidah, 2017).

The E-System technology allows you to access all tax series via the internet connection to the tax office. E-Registration, E-Filing, E-SPT, and E-Billing are all part of the E-System. E-Registration is an online registration procedure. E-filing is a means of completing tax forms electronically. E-SPT is a means of downloading the SPT form online, filling it out, and returning it. E-billing is a technique of paying taxes online by inputting a billing code that taxpayers will get.

It is envisaged that this updated way would give convenience for taxpayers because it may be accessed anywhere and at any time. According to the Directorate General of Taxation, the electronic billing system is a method of paying taxes electronically using a billing code in the form of a 15-digit number code issued through the billing system, so taxes are incurred during the payment process. The E-billing system is highly beneficial, easy to grasp, and practical, so taxpayers are anticipated to comprehend its usage, are interested in using the E-billing system, are prepared to pay taxes using the E-Billing system now and in the future, and are willing to suggest it to other taxpayers (Rachdianti et al., 2016). The usage of the administration systems for E-Registration, E-Billing, and E-Filing have a good and considerable impact on taxpayer compliance (Sulistyorini et al., 2017). Individual taxpayer compliance is unaffected by the deployment of the E-billing system (Fadilah, 2018).

System quality refers to the expected quality features of an information system. It also refers to the mix of hardware and software in the information system. The quality of the E-Billing system, such as durability, dependability, simplicity of operation, increasing accuracy, and other essential features, must also be considered in carrying out its tasks. The intended quality attributes of the user from the information system itself might be regarded as system quality. The E-billing system's quality is projected to improve taxpayers' capacity to pay taxes. The system's quality has a favourable impact on the efficiency with which individual taxpayers report (Utami & Nurlaela, 2017). This contradicts the assertion that the quality of the tax service system does not affect individual taxpayer compliance (Winerungan, 2013).

Individual taxpayers who do not follow the standards outlined in the Taxation Law face tax penalties. Individual taxpayers face administrative punishments such as fines, interest, or the imposition of higher tax rates, as well as criminal sanctions such as incarceration. Taxpayers who understand the law will endeavour to comply with all tax payments rather than breaching them since it would materially affect them. Administrative punishments for tax assessment letters and tax bills are fines, interest, and increases based on Law No. 28 of 2007 Governing General Provisions and Tax Procedures. Individual taxpayer compliance is significantly impacted by tax penalties (Tene et al., 2017). Tax penalties, on the other hand, have no discernible impact on taxpayer compliance (Sunarto & Liana, 2020).

Tax compliance is inextricably linked to a taxpayer's attributes. Individual characteristics like as gender and education level are identified by the Center for Tax Policy and Administration as factors that might impact taxpayer compliance behaviour. Gender differences are related to the term gender. Research that examined the acceptance model of individual taxpayers who utilized E-SPT and e-Filing discovered that there are disparities in the acceptance model for each gender group. This is because males are more task-oriented than women, hence their degree of usefulness and task completion is higher than women's. While women may be more process-oriented (process-oriented), the effort required to learn anything has a greater impact on lazy (Hakim, 2016) Individual taxpayer compliance is positively affected by gender characteristics (Bahri et al., 2018). Other academics, on the other hand, claim that gender has little effect on individual taxpayer compliance (Kakunsi et al., 2017).

Theory Planned Behavior (TPB) measures a person's behavioural intention as behaviour that defines the link between beliefs, attitudes, behaviour, and perceived behavioural control. TPB is significant to this research because behavioural control can impact a person's decision to take action. Controlling behaviour that requires taxpayers to pay taxes will undoubtedly alter how taxpayers behave, depending on whether it supports or inhibits the taxpayer's purpose to pay taxes. According to the study, behavioural control in this scenario is connected to the usage of the E-Billing system, system quality, tax sanctions, and gender on the degree of individual taxpayer compliance, which will impact the taxpayer's intention to fulfil his tax responsibilities. The more

cautious tax authorities are in performing tax audits, the harsher the penalties levied, and the better the tax system implemented, the lower the noncompliance of individual taxpayers (Prawagis et al., 2016).

The previous study discovered discrepancies in the outcomes of the following investigations. The usage of the administration systems for E-Registration, E-Billing, and E-Filing have a good and considerable impact on taxpayer compliance (Sulistiyorini et al., 2017). Individual taxpayer compliance is unaffected by the use of the E-billing system (Fadilah, 2018). The system's quality has a favourable impact on the efficiency with which individual taxpayers report (Utami & Nurlaela, 2017). Individual taxpayer compliance is unaffected by the quality of the tax service system (Winerungan, 2013). Individual taxpayer compliance is significantly impacted by tax penalties (Tene et al., 2017). Tax penalties have no discernible impact on taxpayer compliance (Putra & Suryono, 2020). The gender variable has a major impact on individual taxpayer compliance (Bahri et al., 2018). Individual taxpayer compliance is unaffected by gender (Kakunsi et al., 2017).

RESEARCH METHODS

This study employs a quantitative method with a descriptive-analytical issue formulation methodology. Quantitative research is a study approach that focuses on objectively quantifying social processes. This study relied on both primary and secondary data sources. The responses to the questionnaires sent to the respondents served as the major data sources in this study. In this study, the questionnaire's measuring scale was a Likert scale. The Likert scale is used to assess a person's or group's attitudes, opinions, and perceptions of social phenomena. Each questionnaire response will be assigned a scoring range.

This study's population consists of 4,506 individual taxpayers. The study's sample will be an individual taxpayer registered at the Tax Service Office (KPP) Pratama Jakarta Cilandak. Sample Random Sample was utilized in this study as a sampling strategy. The Slovin formula was employed in this investigation to compute the sample, as shown below.

$$n = \frac{N}{1 + N (e^2)}$$

$$n = \frac{4.506}{1 + 4.506 (0,1^2)}$$

$$n = \frac{4.506}{4.507 (0,01)}$$

$$n = 100$$

The data obtained from the respondents will be processed using statistical data analysis applications using SPSS version 22.0 application software.

RESULTS AND DISCUSSION

Validity Test

The findings for all variable questions (knowledge of the system of electronic billing, understanding of system quality, understanding of tax sanctions, gender, and degree of tax compliance) are stated to be valid based on the validity test with SPSS version 22.00 since the r count is larger than r table 0.1966. All inquiries to measure variables can therefore be utilized in the data processing.

Reliability Test



Tabel 1. Reliability statistics

	Cronbach's Alpha	N of Items
Tax Payer Compliance	.942	8
Understanding the E-Billing System	.902	8
Understanding System Quality	.919	8
Understanding Tax Sanctions	.857	8
Gender	0,887	8

Based on the table above, all variables show a Cronbach's alpha result of > 0.60, so the Cronbach's alpha value for all variables is shown to be reliable.

Normality Test

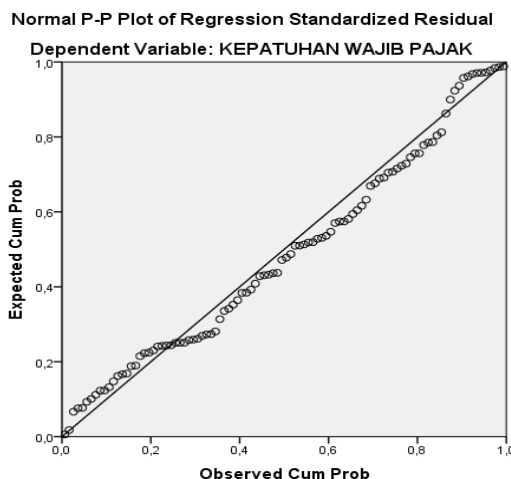


Figure 1 . PP Normality Test Results of Regression Standardized Residual Dependent Taxpayer Compliance Variable

This figure shows whether the point follows or is in a diagonal area. In this case, we can conclude that the variables are an understanding of the electronic billing system, an understanding of the quality of the system, a taxpayer's tax sanctions, and an understanding of gender. Compliance is usually decentralized and corresponds to health assumptions.

Multicollinearity Test

Table 2. Multicollinearity Test Results

Model	Coefficients				t	Sig.	Collinearity Statistics	
	B	Unstandardized Coefficients	Std. Error	Standardized Coefficients Beta			Tolerance	VIF
(Constant)		7,111	3,253		2,186	0,031		
UNDERSTANDING E-BILLING SYSTEM		0,242	0,115	0,282	2,102	0,038	0,339	2,951
UNDERSTANDING SYSTEM QUALITY		0,288	0,109	0,282	2,631	0,01	0,434	2,305
UNDERSTANDING TAX SANCTIONS		0,28	0,089	0,294	3,152	0,002	0,575	1,738
GENDER		0,035	0,065	0,038	0,537	0,593	0,973	1,027

a. Dependent Variable: TAXPAYER'S COMPLIANCE

Looking at the table above, we can see that the data used in this study do not show multicollinearity or are irrelevant to the understanding of the electronic billing system. The tolerance level is 0.339 > 0.10 and the VIF value is 2.95110. Understanding System Quality (X2) has a tolerance level of 0.434 > 0.10 and a VIF value of 2.30510. Understanding the tax penalties (X3), the regression model found no evidence of multicollinearity.

Heteroscedasticity Test



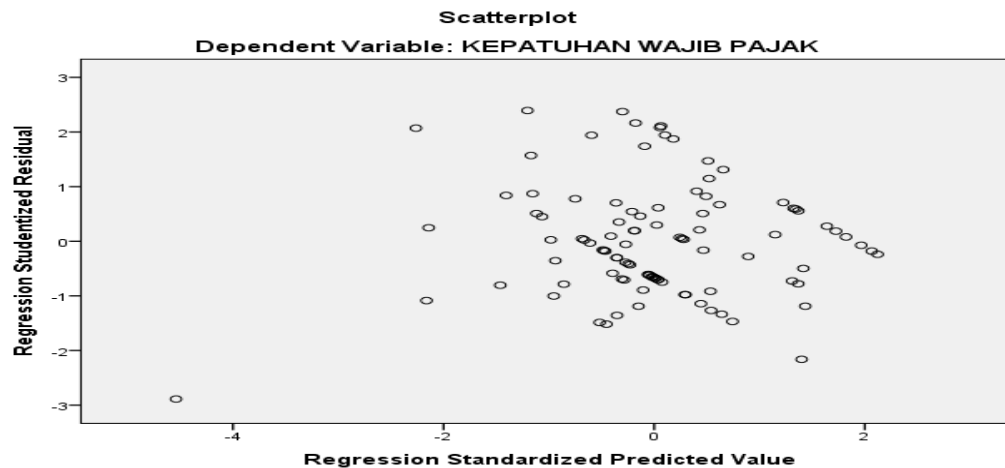


Figure 2. Scatterplot Graph

Based on the scatter plot above, the data has a random pattern and extends above and below zero on the y-axis. Therefore, it shows that the regression model has no non-uniform variance and that the regression model can be used in the test.

Autocorrelation Test

Table 3. Autocorrelation Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,725 ^a	0,526	0,506	3,058	2,044

a. Predictors: (Constant), GENDER, UNDERSTANDING SYSTEM QUALITY, UNDERSTANDING TAX SANCTIONS, UNDERSTANDING E-BILLING SYSTEMS

b. Dependent Variable: TAXPAYER COMPLIANCE

Based on the table above, the result of the Durbin-Watson test is 2.044 and the number -4 is 2.044. This means that there is no autocorrelation in the results of the autocorrelation test of the regression model in this study.

HYPOTHESIS TESTING

Multiple Linear Regression Analysis

Table 4. Multiple Linear Regression test results

Model	Coefficients					Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
(Constant)	7,111	3,253		2,186	0,031		
UNDERSTANDING SYSTEM	0,242	0,115	0,282	2,102	0,038	0,339	2,951
UNDERSTANDING SYSTEM QUALITY	0,288	0,109	0,282	2,631	0,01	0,434	2,305
UNDERSTANDING TAX SANCTIONS	0,28	0,089	0,294	3,152	0,002	0,575	1,738
GENDER	0,035	0,065	0,038	0,537	0,593	0,973	1,027

a. Dependent Variable: TAXPAYER'S COMPLIANCE

Based on the result of the multiple regression, the following regression equation is obtained.

$$Y = 7,111 + 0,242 X_1 + 0,288 X_2 + 0,280 X_3 + 0,035 X_4 + \epsilon$$

Coefficient of Determination (R²)

Table 5. Coefficient of Determination Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,725 ^a	0,526	0,506	3,058	2,044

a. Predictors: (Constant), GENDER, UNDERSTANDING SYSTEM QUALITY, UNDERSTANDING TAX SANCTIONS, UNDERSTANDING E-BILLING SYSTEMS

b. Dependent Variable: TAXPAYER COMPLIANCE

Based on the results of the certainty test in the table above, the coefficient of determination value is 0.526. These results are taxpayer compliance variables (Y) with an understanding of electronic billing systems, system quality (X2), tax penalties (X3), and gender (X4). is affected. The rest (100% - 52.6% = 47.4%) is impacted by other variables but increases by 0.526, or 52.6%.

Simultaneous Significance Test (F Statistics Test)

Table 6. Simultaneous Significance Test Results

ANOVA ^a				
Model	Sum of Squares	Mean Square	F	Sig.
Regression	983,83	245,957	26,309	,000 ^b
Residual	888,13	9,349		
Total	1872			

a. Dependent Variable: TAXPAYER COMPLIANCE

b. Predictors: (Constant), GENDER, UNDERSTANDING SYSTEM QUALITY, UNDERSTANDING TAX SANCTIONS, UNDERSTANDING E-BILLING SYSTEMS

According to the Anova table above, the Test of Variable X (Understanding the E-Billing System (X1), System Quality (X2), Tax Sanctions (X3), and Gender (X4) all have a concurrent influence on Variable Y (Compliance). Individual Taxpayers). This is demonstrated by examining the significant value, which is less than 0.05, precisely 0.000.05, and F arithmetic, which is more than the F table value, which is 26.309 > 2, 46.

Partial Significance Test (Test Statistical t)

Table 7. T-Test Results (Partial Test)

Model	Coefficients					Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
(Constant)	7,111	3,253		2,186	0,031		
Understanding E-Billing System	0,242	0,115	0,282	2,102	0,038	0,339	2,951
Understanding System Quality	0,288	0,109	0,282	2,631	0,01	0,434	2,305
Understanding Tax Sanctions	0,28	0,089	0,294	3,152	0,002	0,575	1,738
Gender	0,035	0,065	0,038	0,537	0,593	0,973	1,027

a. Dependent Variable: TAXPAYER'S COMPLIANCE



The Effect of Understanding the *E-Billing* System (X_1) on Taxpayer Compliance

The t-test results show that t-count (2.102) > t-table (1.66123) with a significant value of 0.038 < 0.05. Therefore, H_0 is rejected and H_a is approved. Based on this data, we can conclude that understanding variable electronic billing systems has a significant impact on taxpayer compliance.

The Effect of Understanding System Quality (X_2) on Taxpayer Compliance

If the t-test results show that t-count (2.631) > t-table (1.66123) with a significant value of 0.010 < 0.05, H_0 is rejected, and H_a is approved. Based on these results, we may infer that the Understanding System Quality variable has a significant influence on Taxpayer Compliance.

The Effect of Understanding Tax Sanctions (X_3) on Taxpayer Compliance

The t-test results show that the value of the t-count (3.152) is greater than the value of the t-table (1.66123) with a significant value of 0.002 < 0.05, hence H_0 is rejected, and H_a is authorized. Based on this data, one might conclude that the different interpretations of tax penalties have a significant influence on taxpayer compliance.

The Effect of Gender (X_4) on Taxpayer Compliance

The t-test findings reveal that the value of t-count > t-table is 0.537 < 1.66123 with a significance value of 0.593 > 0.05, indicating that H_0 is accepted and H_a is rejected. Based on these findings, it is possible to conclude that the gender variable does not influence taxpayer compliance.

DISCUSSION

The Effect of Understanding the *E-Billing* System, System Quality, Tax Sanctions, and Gender Simultaneously Affect the Level of Taxpayer Compliance

Understanding the electronic billing system, system quality, tax penalties, and gender also impacts individual taxpayer compliance. This is consistent with the first hypothesis that electronic billing systems, system quality, tax penalties, and understanding of gender simultaneously affect individual taxpayer compliance. This means that the electronic billing system, system quality, tax penalties, and understanding of gender all have a combined impact on individual taxpayer compliance. This is Laraswati et al., consistent with previous studies by Utami et al., 2017; Pertiwi et al., 2017; Kakunsi et al., 2017.

The theory of planned behaviour (TPB), understanding of electronic billing systems, quality systems, tax sanctions and gender are theoretically mutual, as are electronic billing systems where taxpayers are responsible for setting their taxes. Is related to. Obligations and accurate and timely tax payments and tax reporting. Therefore, we can conclude that electronic billing is tax payment via electronic media by using the billing code as the transaction code. The quality of the system allows the users of the information system themselves to achieve the goals and benefits of the system. In this study, the quality of the system is very influential. Especially if the quality of the system is high, it will be very beneficial for taxpayers, making it easier for taxpayers to pay taxes and improving tax compliance. In that case, the existence of tax sanctions guarantees compliance with the provisions of tax law (tax law). In other words, tax sanctions are a precautionary tool to ensure that taxpayers do not violate applicable tax laws. Finally, gender is the concept of social relations that distinguishes between functions and roles between women and men. Differences in function and role between men and women are not determined due to biological and natural differences, but all variables are in this TPB because they are distinguished by their position, function, and role in different lives. Consistent with theory. This is the next action and action. What they believe.

So, it can be concluded that this shows that the better the Understanding of the *E-Billing* System, System Quality, Tax Sanctions and Gender, the better taxpayer compliance will be. If the Taxpayer has an interest in applying the understanding of taxation in Indonesia that has been provided by the Directorate General of Taxes, the Taxpayer's Compliance to register and pay taxes will increase.

The Effect of Understanding The *E-Billing* System on Taxpayer Compliance



According to the findings of a study on the valuation of this variable, understanding the electronic billing system has a considerable influence on variable taxpayer compliance. These findings are from Laraswati et al. and are consistent with those from 2017. The tax collection system, according to the Planned Behavior Theory (TPB), is self-assessment, and individuals are responsible for calculating their tax liabilities and paying taxes accurately and on time. As a result, electronic billing is tax payment via an electronic medium with the billing code serving as the transaction code. The accounting code is an ID code supplied by the accounting system for each payment or deposit made by the taxpayer, according to Tax Commissioner's Rule PER-26/PJ/2014 Article 1-5. Based on the above ideas, anyone who knows about an electronic billing system can claim to be someone who understands its usage, purpose, and benefits. Therefore, if taxpayers are aware of the electronic accounting system, especially the benefits that make it easier for taxpayers to pay taxes, taxpayers' compliance will improve.

The Effect of Understanding System Quality on Taxpayer Compliance

According to the results of experiments conducted to evaluate this variable, the quality of the variable understanding system has a significant impact on taxpayer compliance. The results of this study are consistent with those of Utami et al., 2017. According to the theory of planned behaviour, system quality is a quality attribute that users demand from the information system itself to achieve the goals and benefits of the system. The quality of the system is very relevant to this study, especially if the system is of high quality. This is very useful for taxpayers and makes it easier for taxpayers to pay taxes, which improves tax compliance. Understanding the quality of a system is about matching goals and benefits. A system, as described by West Churchman in Krismiaji, 2015:1, is a collection of components that operate together to achieve a set of goals. A system has the following five dimensions: First, system dependability is measured by how well the system operates. Second, the system is adaptable to varied user demands and changing situations. Third, the system facilitates the combination of data from diverse sources to enhance corporate decision-making. Fourth, system accessibility, or the ease of obtaining or creating information from a system, and fifth, system reaction time, which presupposes system responsiveness. It may be stated that the system's quality is the intended quality attribute of the information system's users to fulfil the system's goals and advantages. This demonstrates that the system's quality has satisfied taxpayers, improving taxpayer compliance to pay taxes.

The Effect of Understanding Tax Sanctions on Taxpayer Compliance

According to the findings of the experiments conducted in evaluating this variable, the Understanding of Tax Sanctions variable has a considerable influence on Taxpayer Compliance. The findings of this investigation are consistent with those of Pertiwi et al., 2017. Where is the Theory of Planned Behavior (TPB) penalty taxation a guarantee that provision regulation legislation taxes (norm taxation) would be observed? In other words, sanctions taxation is a preventive (preventive) tool, as it is a mandatory tax that does not violate applicable taxation norms and could be seen from trend action somebody is influenced from the attitude that is the aspect in self individual for giving reaction positive or negative to useful thing for himself.

Tax penalties are levied to encourage taxpayer compliance in meeting their tax responsibilities. That is why taxpayers must comprehend tax sanctions so that they grasp the legal ramifications of what they do or do not do. To provide an outline of what should be avoided to avoid tax fines. As a result, tax punishments ensure that the terms of tax laws and regulations (tax norms) are followed. Tax penalties are a consequence that taxpayers must avoid, but in practice, many taxpayers continue to make the same mistakes. Tax penalties are used to decrease deliberate or inadvertent tax infractions, and to improve taxpayer compliance. This demonstrates that the greater the tax penalty, the greater the taxpayer compliance.

The Effect of Gender on Taxpayer Compliance

The results of the experiments conducted on this variable show that the Gender Influence variable has no significant influence on Taxpayer Compliance. The findings of this study are



consistent with the findings of Kakunsi et al, 2017. The research that has been conducted has shown inconclusive findings. Although there is little data to back this up, women are more honest and obedient than males. Gender is the concept of a social relation that separates the duties and roles of men and women. The distinctions in functions and roles between men and women are determined not by biological or inherent differences, but by their respective places, functions, and responsibilities in varied lifestyles. It is possible to conclude that gender does not influence individual taxpayer compliance. This is related to gender disparities in the perspective of men and women on taxpayer compliance, which affects taxpayer compliance. Gender may alter as a result of time, regional context, and culture. Several variables impact these changes, including belief systems/religion, ideology, culture (customs, traditions), ethnicity, class, political system, economic system, history, and scientific and technological breakthroughs.

CONCLUSIONS

According to the findings of the first hypothesis test (H1), comprehending electronic billing systems, system quality, tax penalties, and gender all have an impact on taxpayer compliance at Pratama Jakarta Cilandak. Furthermore, the findings of the second hypothesis test (H2), understanding the electronic billing system, positively affects Taxpayer Compliance at Pratama Jakarta Cilandak, imply that by understanding the e-invoicing system, taxpayers can better understand how to use e-billing and can pay taxes online at any time without visiting the office. H3), the quality of the system influenced taxpayer compliance at Pratama Jakarta Cilandak. Paying taxes will make taxpayers happy, comfortable, and secure. Furthermore, the findings of the fourth hypothesis test (H4) concerning tax sanctions favourably influence the degree of taxpayer compliance at the Pratama Jakarta Cilandak BCP, indicating that during a tax boycott, taxpayers are more compliant or compliant in paying and tax reporting. Finally, according to the findings of the fifth hypothesis (H5) test, gender does not positively impact taxpayer compliance at Pratama Jakarta Cilandak, and so does not. Gender differences in taxpayer compliance between men and women

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